No 3.

Page 89, Article 159.

Insert "and the period within which it should be adjusted" between "given" and "and" in line 3.

(*G. O. No. Fl. 1400-59—G. F. 52-26-2, dated 19th August 1926.*)

(M. C. A. C., Vol. I, 2nd Edition, No 3, dated the 23rd October 1926.)

No. 4.

Pages 89 and 90, Article 161 (a).

In line 3 of Rule 1 (*i*) omit the words 'free of interest' and insert the following as clause (*v*) under this rule:—

(*v*) The advance will be free of interest in the case of officers drawing a pay of less than Rs. 250. Interest at the rate of 5 per cent per annum will be charged on all such advances sanctioned to officers drawing a pay of Rs. 250 or more per mensem on and after 26th July 1926."

(*G. O. No. Fl. 508-67—G. F. 20-26-1, dated 26th July 1926.*)

(M. C. A. C., Vol. I, 2nd Edition, No. 4, dated the 23rd October 1926.)

CHAPTER IX.—ADVANCES.

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Sanction.

158. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules, advances cannot be made except under the special orders of Government.

159. When by an order of Government, an advance is directed to be given to an officer, the order will invariably specify the purpose for which the advance is given and be communicated to the Comptroller.

No advance will be sanctioned by Government which is (*a*) of an unusual nature or (*b*) devoted to objects outside the ordinary work of administration.

Estimates.

160. Provision should be made in the estimates for all advances which can be foreseen. A timely estimate both of the advances and of the recoveries of the coming year should be made by the Heads of Departments as regards advances given in their departments, and communicated to the Comptroller for entry in his estimates.

House Building Advances.

161. (*a*) Advances to Government officers for construction of houses are regulated by the following rules :—

I. (*i*) Advances are sanctioned by Government or the Heads of Departments to whom this power has been delegated by Government free of interest to officers who desire to build houses for occupation by themselves (*a*) at places where no houses are available, or where house rent is exceptionally high and (*b*) in the extensions of all important towns having extensions laid out in accordance with a regular scheme. No advance is permissible to

the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while in active service. Also no advance is ordinarily permissible to an officer who is likely to retire before complete recovery can be effected. (*G. O. No. Fl.* 7980-8029—*G. F.* 9-16-220, *dated 26th June* 1917, *Financial Secretary's letter No. Fl.* 1274—*G. F.* 41-25-5, *dated 26th August* 1925.)

(*ii*) Advances from the General Revenues cannot be made to Municipal, Palace, Local and other fund servants nor can Government servants get any advance from other than General Revenues. (*G. O. No. Fl.* 3490-538—*G. F.* 588-11-5, *dated 7th February* 1914.)

Exception.—Advances made to the employees under the Mysore University will be met from the General Revenues. (*Financial Secretary's No. Fl.* 2988—*G. F.* 3-23-29, *dated 5th December* 1923).

(*iii*) House building advances are not admissible for rebuilding, extending or effecting sanitary improvements to a house.

(*G. O. Nos. Fl.* 1603—*G. F.* 469-10-2, *dated* 13*th October* 1911, *Fl.* 1619—*G. F.* 518-10-2, *dated* 14*th October* 1911, *Fl.* 2391-*G. F.* 245-11-2, *dated* 28*th November* 1911, *Fl.* 2695—*G. F.* 275, *dated* 3*rd January* 1912 *and Fl.* 2793—*G. F.* 265-10-4, *dated* 12*th January* 1912.)

(*iv*) The amount of advances granted should not exceed the amount provided in the sanctioned Budget Estimates.

II. All such advances must be *bona fide* required for the purpose of building suitable houses for the personal residence of the officers concerned ; and if more is advanced than shall be actually expended for the purpose, the surplus should be refunded to Government.

NOTE.—Such amounts should, under no circumstances, be deposited in a Savings Bank or invested in other ways.

III. An advance for building a house in the localities referred to in I (*i*) (*a*) above shall not exceed six months' pay of the officer to whom it is made and in the areas referred to in I (*i*)(*b*) above twelve months' pay. In either case, the amount of advance to be granted shall be subject to the maximum limit of Rs. 10,000. No more than one house building advance will be given to any officer during his entire service. (*G. O. No. Fl.* 462-521—*G. F.* 31-23-1, *dated* 23*rd July* 1924, *G. O. No. Fl.* 3149-98—*G. F.* 75-21-2, *dated* 13*th December* 1921.)

IV. The advances may be made in instalments when considered desirable, and when so made repayment shall commence from the fourth issue of pay after the first instalment is taken;

Page 90, Article 161 (a).

Substitute the following for the first two sentences of Rule III.

"An advance for building a house granted under Rule I (i) shall not exceed twelve months' pay of the officer to whom it is made and shall be subject to the maximum limit of Rs. 10,000."

(G. O. No. Fl. 3402-461—G. F. 86-26-1, dated 1st November 1926)

(M. C. A. C. Vol. I, 2nd Edition No. 17, dated 4-10-27)

but when the advance is taken in one instalment, repayment shall commence with the first issue of pay. The repayment of the whole advance shall in both cases be completed in two years or four years according as the amount advanced equals six months' or one year's pay.

V. Advances will be recovered by the Treasury Officer or other Disbursing Officer, by the deduction of monthly instalments equal to one-twenty-fourth or one-forty-eighth part of the total advance from the salary bills of the officer concerned, according as the advance equals six months' or twelve months' pay, respec tively. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires.

1. Whenever deductions are made in an establishment pay bill on account of house building advance, Treasury Officers may decline to cash the bill if it is not accompanied by a statement in Form 34 giving particulars of the deduction.

2. Whenever officers who have drawn house building advance are transferred, absent on leave with or without allowances, retired or dismissed, Heads of Offices responsible for the preparation of their establishment pay bills will furnish a clear statement of such changes in the statements of recoveries of house building advances that accompany such bills, and note in the case of transfers, whether the deductions for instalments have been duly noted in the last pay certificates granted by them.

3. Whenever any irregularity in the recovery of monthly instalments or their non-recovery is not explained, the establishment pay bills should be returned by the treasuries uncashed for supply of omissions.

4. Heads of Offices should give prompt and timely intimation to the Comptroller of the death or retirement of officers against whom house building advances are out standing, with details of the amounts due by them as soon as any such occurrence takes place among the members of their establishments. They should also intimate whether the officers have insured their lives, and if so, whether the fact of their being indebted to Government has been noted in the casuality reports sent to the Secretary to the Insurance Committee so that necessary steps may be taken for the speedy adjustment of the amounts due to Government.

VI. In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount of the advance. In cases where the amount advanced exceeds six months' pay and the period of repayment is more than two years, sufficient collateral security (in the shape of other property or personal security) will also be taken.

1. State Life Insurance Policies should not be accepted as collateral security for house building advances. *G. O. No. Fl.* 2765-805—*G. F.* 97-08-4, *dated 10th December* 1909.)

2. The mortgage bond will be prepared in Form 28 prescribed in G. O. No. Fl. 3211-51—G. F. 179-09-7, dated 10th January 1910 and the reconveyance in Form 29.

3. It is not compulsory to use the reconveyance form in all cases. The use of the form is optional and it should be used only when the mortgagor wants a reconveyance. In such cases, mortgager should bear the cost of reconveyance.

4. Joint advances for building one and the same house and joint bonds in connection therewith should not be allowed. (*G. O. No. Fl.* 994-1002—*R. F.* 17-98, *dated* 16*th January* 1902.)

VII. The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is proposed to be built.

NOTE.—This rule does not preclude the grant of an advance to a person who does not possess full proprietory rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of an advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage

VIII. An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX. Applications for advances must be made to the Financial Secretary to Government through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government. The application must be made in Form 30 prescribed in G. O. No. Fl. 1947-87—G. F. 159-10-1, dated 15th October 1910. Full particulars regarding the collateral security offered should be entered in all applications for house building advances when the amount exceeds six months' pay and the bond for such collateral security should be executed before the first instalment of the advance is drawn from the treasury.

NOTE 1.—Heads of Departments noted in Appendix XXII A are authorised to sanction house building advances to non-gazetted officers drawing a pay of less than Rs. 100.

NOTE 2.—The officer recommending a house building advance and the officer who gets the mortgage deed executed, *viz.*, the Deputy Commissioners should

satisfy themselves by examining the title-deeds that the site on which the house is proposed to be built and any immovable property offered as collateral security really belongs to the individual concerned and the latter officer should deposit them in the treasury along with mortgage bond. (*G. O. No. Fl.* 1794-832– *G. F.* 9-14-134, *dated* 24*th October* 1914.)

X. On the advance being sanctioned by Government, a copy of the order will be communicated to the Comptroller as well as to the departmental officer and the Deputy Commissioner concerned. The order sanctioning the advance, passed by the Heads of Departments, will be communicated to the Comptroller in Form 31. The Treasury Officer will pay the advance on the production of a voucher signed or countersigned by a Gazetted Officer after satisfying himself that the original order is attached to it and that in the case of the first instalment it bears a certificate of the Deputy Commissioner that the bond has been executed under Rule VI. (*G. O. No. Fl.* 1794-832—*G. F.* 9-14-134, *dated* 24*th October* 1914.)

These advances can be drawn only from the treasury from which the officer draws his pay.

XI. The last pay certificates granted to officers who have taken advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

XII. The Deputy Commissioners of Districts, in which house building advances are granted, should maintain a register of persons to whom house building advances have been sanctioned and arrange to get from the debtors quarterly statements of progress of construction. When no such statements are received for a period of one year, or when the reported progress is so unsatisfactory as to amount to a breach of the terms of the advance, a report should be made to Government. The Government may in such cases order the recovery of the balance outstanding at the time by deduction from the pay of the officer concerned or otherwise, and in cases of deliberate use of the money for purposes other than house building, interest may also be charged.

NOTE.—In order to minimise the chance of inaccurate certificates being sent in, Deputy Commissioners should make proper arrangements to have the houses of persons taking house building advances inspected periodically during construction by responsible officers. The result of such inspection should be noted in the register mentioned above. (*G. O. No. Fl.* 4640-85—*G. F.* 73-12-1, *dated* 18*th February* 1913.)

(*b*) Advances, not exceeding six months' pay, may also be made to officers, for the purchase of houses in the areas specified in Rule I (*i*) of clause (*a*), the general principles of clause (*a*) being applicable and the officer being required, in addition to a mortgage deed, to deposit with Government satisfactory evidence of a clear title to the house.

Advances for Purchase of Conveyances.

162. Advances are granted to touring officers for purchase of Motor Cars and Motor Cycles under the following Rules :—

(1) An advance for purchasing a motor car or motor cycle will be given only when the Government consider that it is in the interests of the public service that the officer should use it in the discharge of his duties.

(2) The total amount to be advanced to an officer shall not exceed Rs. 5,000 or four months' salary, whichever is less for a motor car. For a motor cycle four months' salary or Rs. 1,500 whichever is less may be advanced.

(3) The advance so made will be recovered by deduction in monthly instalments of a sum equal to one-thirty-sixth part of the advance from the salary bill of the officer concerned.

(4) Officers drawing the advance will be required to execute a bond in Form 32.

(5) The whole advance must in any case be recovered within three years from the month following that in which it is made and shall not ordinarily be affected by the officer going on furlough or other leave. (*G. O. No. Fl.* 5026-71—*G. F.* 16-12-28, *dated* 10*th March* 1913.)

(6) A second advance under these rules may be granted, interest at 7 per cent per annum being charged thereon. (*G. O. No. Fl.* 367-416—*G. F.* 149-20-2, *dated* 23*rd July* 1921.)

NOTE.—Ordinary interest is calculated on the amount of advance from the date on which it is drawn to the end of the month and is paid by the debtor in succeeding month along with the usual monthly instalment of advance. From the second month onwards interest is calculated on the outstanding balance for one month payable in the same manner.

In the case of default in the payment of either instalment or interest or both, the penal rate of interest is charged at 9 per cent on the outstanding balance of advance till the arrears are paid.

The amounts deducted towards advance and interest should be shown separately in the salary bills. (*Financial Secretary's No. Fl.* 2185—*G. F.* 62-23-2, *dated* 21*st November* 1923.)

(7) For the purpose of these rules officers who have to move about frequently within the limits of a large City like Bangalore or Mysore, may be regarded as touring officers. (*G. O. No.* 2048-97—*G. F.* 16-13-79, *dated* 12*th November* 1914.)

(8) Application for advance should be made in Form 33 and submitted to Government in the Financial Department through the applicant's official superior. Applications for second advances should be sent through the Comptroller who will forward them to

No. 5.

Page 94, Article 162.

Insert the following as Rule (7), the existing Rules (7) and (8) being treated as (8) and (9) respectively :—

The advance will be strictly limited to touring officers whose salary is not less than Rs. 500.

(G. O. No. Fl. 667-726—G. F. 2-26-16, dated 31st July 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 5, dated the 23rd October 1926.)

No. 26

Page 95, Article 163A.

Number the existing note to the above article introduced by correction slip No. 25, dated 4-10-27 as "Note 1" and insert the following as "Note 2".—

Note 2:—The power to sanction the grant of bicycle advances is delegated to Heads of Departments with the injunction that the rules be followed strictly and the amount of advances to be sanctioned limited to the total amount of allotments which will be placed at their disposal for the purpose. Applications not clearly coming under the prescribed rules should be submitted to Government for orders.

The Comptroller should send up to Government annually a distribution statement of the allotment under this head to the several heads of departments on the basis of previous actuals and the strength of the offices concerned.

(G. O. No. Fl. 8197-256—G. F. 33-26-13, dated 25th April 1927)

(M. C. A. C. Vol. I, 2nd Edition No. 26, dated 4-10-27)

No. 27

Page 102, Article 175 (2)

Insert the following as a note to item (b):—

"Refund of earnest money deposited by contractors is treated as a public purpose."

(M. C. A. C. Vol. I, 2nd Edition No. 27, dated 4-10-27)

No. 28

Page 174, Annexure Para 5.

Insert the following as para 5A:—

"3A Officers of Government in all departments will be responsible to account satisfactorily for Government moneys coming into their possession and will also be personally liable for excess payments made or extravagant expenditure incurred by them or for loss caused to Government by their negligence."

(G. O. No. 11772-830—G. M. 251-26-1, dated 9th May 1927)

(M. C. A. C. Vol. I, 2nd Edition No. 28, dated 4-10-27)

No. 6.

Page 95, Article 165 (a).

Insert "from one station to another" after "transfer" in line 1 of this article.

(M. C. A. C., Vol. I, 2nd Edition, No. 6, dated he 23rd October 1926.)

Government with a certificate that the previous advance has been fully adjusted. (*G. O. No. Fl.* 2089-138—*G. F.* 12-20-17, *dated* 17*th September* 1920.)

163. The Chief Engineer may grant advances not exceeding one month's pay to subordinates borne on the permanent establishment, for the purchase of ponies, the advance being recovered in monthly instalments not exceeding six. (*G. O. No. P. W.* 327-344, *dated* 23*rd July* 1924.)

Other Advances.

164. The following are the other kinds of advances authorised by Government :—

(1) Advances for the manufacture of arrack and ganja and purchase of opium.

(2) Chamarajendra Technical Institute Workshop advances

(3) Oil-cake advances.

(4) Boundary Marks advances.

(5) Advances under Tank Maintenance Rules.

(6) Loan scholarships and other educational advances.

(7) Advance on account of weights and measures.

(8) Advance for the purchase of sprayers and chemicals.

Detailed rules regarding the grant of these advances are given in Appendix. XVI.

Miscellaneous.

165. Advances may also be made under the rules specified below :—

(*a*) To an officer under orders of transfer, of an amount not exceeding one month's salary. Such advances may be sanctioned by any officer who is not lower in rank than the principal District Officer in the department concerned : and the advance should be recorded on the officer's last pay certificate, and recovered from the salary of the officer in three equal instalments. (*G. O. No. Fl.* 791, *dated* 8*th August* 1925.)

1. An advance of one month's pay may be granted under this rule to Policemen proceeding to the Headquarter Training School and returning therefrom after training. The principle may be applied to similar cases. (*G O. No. J.* 3800-1—*Police* 130-15-2, *dated* 24*th March* 1916.)

2. The Chief Commandant is authorised to sanction emergent advances towards pay (not exceeding one month's pay) and towards travelling allowance (up

to the amount admissible) to Troops proceeding on duty. Advances of pay will be recovered in not more than three monthly instalments and of travelling allowance from the travelling allowance bill for the journey, in full. (*G. O. No. G* 38-9—*Mily.* 202-23-2, *dated 4th July* 1924.)

3. The Chief or Executive Engineer, the Chief Electrical Engineer or the Comptroller may grant an advance up to a limit of one month's pay *plus* travelling allowance, to any officer in his department (including himself in the case of Executive Engineer) under orders of transfer.

4. These advances should be recorded on the officer's last pay certificate, and in the case of pay, recovered from the salary of the officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer, and in the case of an advance for travelling allowance, it should be recovered in full on submission of the officer's travelling allowance bill.

(*b*) To an officer, for himself or an assistant proceeding on tour, of an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to headquarters, or upon 30th June whichever is earlier.

1. Advances under this clause should not be applied to the expenditure of any Gazetted Officer which is meant to be covered by his travelling allowance.

2. A second advance cannot be made to the same officer under this article until the first has been accounted for.

3. In cases of emergency, the Chief Engineer and the Comptroller, when proceeding on tour over two or more divisions, and to a considerable distance from headquarters, may sanction advances, to subordinates serving under them, of amounts sufficient to cover their travelling allowances for a month subject to adjustment upon their return to headquarters. In special cases of long and expensive tours, Government may in accordance with clause (*a*) sanction similar advances to Gazetted Officers subject to adjustment by the officers receiving them on completion of their tours. Officers of the Public Works Department may sanction small advances of travelling allowance to subordinates serving under them when considered necessary in the interests of the public service. Such advances should in no case be in excess of the amount probably admissible and should be treated as final charges and not as miscellaneous advances. The allowances actually admissible should be entered in the travelling allowance bill, and any adjustments necessary made, in due course on audit.

(*c*) To a Treasury Officer for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

The detailed procedure for drawing and adjusting such advances is as follows :—

1. The amount required for cart hire, packing and other charges should be drawn on separate abstract Contingent Bills by the Deputy Commissioners, clearly noting therein the purpose for which the advance is required and the name of the treasury to which the remittances are sent. District and Taluk Treasury Officers can draw up to a limit of Rs. 50 only. Detailed bills for all amounts drawn in a month duly countersigned by the Deputy Commissioner should be sent to the Comptroller as soon as the duty is completed, and, in any case, within one month of drawing the advance. Unspent amounts, if any, should either be remitted to the treasury in cash or shortdrawn from the next abstract contingent bill. Amount

No. 7.

Page 96, Article 165 (a).

Insert the following as an exception to Article 165 (*a*) :—

"Exception :—Revenue Sub-Division Officers and Superintendents of Police may sanction advances to officials under their control drawing salaries of Rs. 55 and below."

(G. O. No. Fl. 1517-26—G. F. 40-26-2, dated 21st August 1926 and G. O. No. Fl. 3083-14—G. F. 40-26-4, dated the 18th October 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 7, dated 23rd October 1926.)

No. 8.

Page 96, Article 165 (a).

For the words "beginning with the month in which a full month's pay is drawn after the transfer" in lines 3 and 4 of Rule 4, substitute "commencing with the next pay bill for a full month's pay presented at the treasury after the advance is drawn."

(G. O. No. 49-88—C. B. 237-25-3, dated 8th July 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 8, dated the 23rd October 1926.)

remitted in cash should be credited to "Recoveries of Service Payments" under "Debts, Deposits and Advances" in the treasury accounts. Details of amounts so refunded should be furnished in the detailed bill sent to the Comptroller. In no case, should the unspent amount of an advance drawn for a particular remittance be utilised for advance required for another remittance.

2. (*a*) As regards amounts to be advanced to Barr sepoys accompanying remittances towards railway fare, etc., for their forward journey, the officer in charge of the treasury from which remittances are sent, will disburse the travelling allowance, actually due to them, at the time of their starting, at the following scale :—

(*i*) Railway fare under Article 539 (*a*), Mysore Service Regulations, and (*ii*) cart hire in accordance with the scale noted below :—

One full cart to each Commissioned Officer.

One cart to every five or to a less number of non-commissioned officers and men.

The rate of cart hire not to exceed the usual mileage rates in maidan as well as in malnad tracts.

(*b*) The officer in charge of the treasury at which remittances are received will likewise pay the travelling allowance of the Barr sepoys for their return journey including the daily allowance for the days of halt.

(*c*) The amounts paid to the Barr sepoys in accordance with clauses (*a*) and (*b*) should be drawn by the Treasury Officer himself on travelling allowance bills which should contain the acquittance of these sepoys for the amounts paid to them, and charged in the "General List of Payments" in the treasury accounts. In the contingent register maintained for remittance charges in each treasury, all these payments should also be included against the grant allotted for remittance charges.

(*d*) For law suits to which Government is a party.

Expenses connected with the institution, defence, and the conduct of any suit or proceeding should be met by the department concerned, from out of its budget grants. Advances of money necessary for the initial and subsequent expenses of a suit or proceeding should be made by the department, after obtaining sanction of Government. (*G. O. No. P.* 4966-5045—*Cts.* 76-23-1, *dated* 10—19*th March* 1924.)

(*e*) Deputy Commissioners of Districts may, should they consider Government aid called for, to enable officials to readily evacuate their houses in towns or villages declared or suspected to be plague infected, at once make advances of a month's pay to such officials up to a maximum of Rs. 30, subject to immediate intimation being given to the Sanitary Commissioner and the Comptroller. The advance is recoverable in three equal instalments. (*G. O. Nos.* 1144-53—*P.*, *dated* 6*th February* 1899 *and* 5101-10—*San.* 128-06-2, *dated* 15*th December* 1906.)

(*f*) Advances to Government servants and to indigent persons unconnected with public service, proceeding for treatment to the Victoria Hospital, Bangalore, or the Krishnarajendra Hospital, Mysore, when bitten by rabid animals, are given in accordance with the rules given in Appendix XVII. (*G. O. No. L.* 8242-8421—*Med.* 120-22-16, *dated* 16*th April* 1924.)

(*g*) The Registrar of Authorised Publications may draw as advances direct from the Comptroller the amounts required from time to time for purchasing books required for the British Museum and India Office Libraries, London. Bills for such advances should be countersigned by the Chief Secretary to Government. As the cost of books supplied to the above institutions is recovered annually, the amounts drawn by the Registrar will be debited to ' Objection Book Advances ' and adjusted once a year immediately after recovery from the institutions. The total amount remaining unadjusted at any time shall not exceed Rs. 200. (*G. O. No. G.* 5724-5 — *G. M.* 24-10-26, *dated* 30*th March* 1911.)

(*h*) The Superintendent, Government Gardens, is authorised to sanction advances to the members of the Nandi Hill staff for purchasing ten milch cows not exceeding Rs. 50 in each case.

Each advance is drawn by the individuals concerned direct from the treasury on bills receipted by the party and countersigned by the Superintendent, Government Gardens.

Every advance should be repaid in about two years and recovered by deduction from pay. The monthly establishment bills in which recoveries are made should be accompanied by deduction statement in Form 34. (*G. O. No.* 9435-6—*G. M.* 282-16-9, *dated* 8*th January* 1917.)

166. The advances mentioned in clauses (*b*), (*c*) and (*d*) and those for travelling allowances referred to in clause (*a*) of the preceding article are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or as travelling allowances.

Custody of Mortgage Bonds.

167. All mortgage bonds pertaining to house building, motor car or other advances made by Government will remain in the safe custody of the District Treasury Officers till the discharge of the loans. They have to be returned duly cancelled, by the Treasury Officers to the parties concerned, when the advance is fully repaid to Government, after ascertaining from the Comptroller in doubtful cases the fact of the advance having been adjusted in full.

Conditions of Repayment.

168. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. Every advance must be adjusted by the end of the month succeeding the one in which the advance is drawn, where the date

No. 9.

Page 99, Article 168.

For the words "to an extension of the period" in line 3 of sub-para under this article, substitute :—

"for extension of time by a definite period."

(G. O. No. Fl. 1400-59—G. F. 52-26-2, dated 19th August 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 9, dated the 23rd October 1926.)

Page 99, A

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within which adjustment should be made is not prescribed in the order itself. (*G. O. No.* 24251-84—*R.* 3538, *dated 19th June* 1895.)

When it is found that any advance cannot be adjusted within the time fixed, the sanction of Government should be obtained to an extension of the period for adjustment. (*G. O. No.* 5156-60 —*Fin.* 428, *dated 5th December* 1896.)

Forms of Drawing and Repaying.

169. In the vouchers on which advances are drawn, the number and date of the order sanctioning them must be quoted.

(*b*) A personal advance to a public officer may be repaid either in cash or by deductions in his salary bill. In repaying an advance, the memorandum, Form 34, presented at the treasury should state the original place, date, and amount of the advance or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Irrecoverable Advances.

170. The sanction of Government should be obtained to write off personal advances when they are found to be irrecoveraale by reason of the persons to whom the advances were made being no longer in the service of Government.